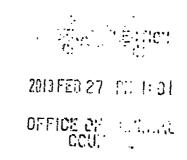
# SEALE and BEERS, CPAs PCAOB & CPAB REGISTERED AUDITORS

www.sealebeers.com

Frankie Hampton Jeff S. Jordan Federal Election Commission Washington, D.C. 20463



Re: MUR6676

## To Frankie D. Hampton:

Our accounting office received your letter and complaint regarding the Tarkanian for Congress campaign. Frankie Hampton called our office today inquiring about our response to the letter we were sent. Our office informed her that we had been terminated as treasurer in November; the exact date was November 19, 2012.

When we received your complaint we got in touch with Mr. Tarkanian and he informed us he was responding to the complaint. We drafted the following responses to the items listed and sent it to Mr. Tarkanian to be included in his formal response. Please see the responses below.

#### Section A -

The loans made by Danny Tarkanian in the FEC software were categorized as 13(a) which is a loan made or guaranteed by the candidate. The repayment of the loan was entered into the software as a loan repayment to candidate. We have called the FEC office and spoke with several analysts on February 1, 2013, Kaitlin, Natalia, and Rebecca. Rebecca informed us that the reason a schedule C was not being reported was because during the October quarter the entire loan amount was repaid/forgiven and it was a software issue. It should have generated a schedule C showing the full payment and a balance of zero. She informed us she would look into it and see what could be done to correct the software.

### Section B -

These items were typos and have since been corrected in our software; we can file an amendment when the corrections to previous quarters done by Mr. Tarkanian's reporting company that preceded us are finished with their amendments.

## Section C -

The claim that Mr. Tarkanian accepted \$25,000.00 is erroneous; this was merely a typo and was corrected with an amended October 15, 2012 report which was filed on October 29, 2012. Therefore this has been corrected already.

Section D -

We have since amended the wording surrounding the LLCs, they all affirmed to be taxed as a partnership under their IRS status and therefore eligible to contribute. We never accepted or even deposited checks from LLCs until we were certain they were eligible to donate. The lack of our campaign to indicate such eligibility was, we now understand a deferral from standard practice, however it was unintentional. We assumed that as it was illegal to accept donation from LLCs treated as corporations that all donations accepted from LLCs would be presumed to be eligible to donate.

The Herbert's refrigeration is a sole proprietorship, not a corporation nor an LLC, so the donation is essentially from the owner. A memo now accompanies the donation explaining that the company is a sole proprietorship, the company address and Mei Herbert's personal address are one and the same, however since the money came from the business's bank account we attributed it to his company. We spoke with an analyst at the FEC, Natalia on February 1, 2013, and she agreed with this treatment.

These amendments will be present in the next amended October report; however we are waiting on Mr. Tarkanian to send us a copy of his amended filings that precede our report so that the roll forward numbers tie through properly.

We were under the impression that Mr. Tarkanian had sent a response to the complaint letter on February 8, 2013, and we hope that this letter will further provide clarity to the issues at hand.

Sincerely,

Robert Beers

Former treasurer to Mr. Tarkanian